

MAR 24 2006

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Duane Morris LLP

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CERTIFICATE OF FACSIMILE TRANSMISSION 37 C.F.R. 1.6 & 1.8

I CERTIFY THAT THIS CORRESPONDENCE IS BEING TRANSMITTED BY FACSIMILE TO THE PATENT AND TRADEMARK OFFICE ON THE DATE AND TO THE NUMBER SHOWN BELOW. FAX NO. 571-273-8300 COMPRISING 3 PAGES INCLUDING THIS PAGE.

Date:

March 24, 2006

Samuel W. Apicelli  
Reg. No. 36,427

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: : Kim King Tomg Lau  
Appl. No. : 10/019,220  
Filed : May 16, 2002  
Title : Amperometric Sensor  
TC/A.U. : 1753  
Docket No. : D2251-00106

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

TRANSMITTAL LETTER FOR REVOCATION AND POWER OF ATTORNEY

Sir:

Please find enclosed for filing:

- ☒ Revocation and Power Of Attorney
- ☒ Please charge any additional charges in connection with this matter to Deposit Account No. 04-1679.
- ☒ Certificate of Facsimile

Respectfully submitted,

Dated:

3/24/06

Samuel W. Apicelli  
Samuel W. Apicelli  
Registration No. 36,427  
Customer No. 0041396  
DUANE MORRIS LLP  
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BEST AVAILABLE COPY

MAR 24 2006

CERTIFICATE UNDER 37 CFR 1.8(a)  
I, SAMUEL W. APICELLI, REGISTRATION NO. 36,427, HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING TELEFAX TO 703-273-8300 IN THE UNITED STATES  
PATENT AND TRADEMARK OFFICE TO THE COMMISSIONER FOR PATENTS, WASHINGTON, D.C. 20231.

ON March 24, 2006  
Samuel W. Apicelli  
SAMUEL W. APICELLI, Registration No. 36,427

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re: Lau et al.

: Attorney Docket No. D2251-00106  
: (Formerly 117-373)

Application Serial No.: 10/019,220

: Art Unit: 1753

Filed Date: May 16, 2002

:

For: Amperometric Sensor

:

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**REVOCATION AND POWER OF ATTORNEY**

Sir:

The undersigned, Richard J. DePiano, Jr., Esq., Vice President Corporate & Legal Affairs, and an authorized representative of Escalon Medical Corp., in the above-identified patent application, revokes all powers of attorney previously granted, and appoints the following persons as new attorneys for Escalon Medical Corp., with full power of revocation and substitution, to act in its behalf in all matters affecting the above-identified patent.

The undersigned hereby appoints the practitioners of Customer No. 42109, namely, Lisa Wilson, Registration No. 34,045 and Customer No. 41396, namely, Samuel W. Apicelli, Registration No. 36,427; Gerry K. Kita, Registration No. 24,125; Lawton Rogers, III, Registration No. 24,302; Lewis F. Gould, Jr., Registration No. 25,057; William H. Murray,

Docket No.: D2251-00106

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Registration No. 29,779; Peter J. Cronk, Registration No. 32,021; Richard T. Redano ,  
Registration No. 32,292; Richard A. Paikoff, Registration No. 34,892; Steven E. Koffs,  
Registration No. 37,163; Paul A. Schwarz , Registration No. 37,577; Gary D. Colby,  
Registration No. 40,961; D. Joseph English, Registration No. 42,514; Won Joon Kouh,  
Registration No. 42,763; Gary R. Maze, Registration No. 42,851; Patrick D. McPherson,  
Registration No. 46,255; Mark C. Comtois, Registration No. 46,285; Joseph A. Powers,  
Registration No. 47,006; Patrick C. Muldoon, Registration No. 47,343; and as its attorneys, with  
full power of substitution and revocation to amend or otherwise act relative to it as they may  
deem advisable, to transact all business in the Patent and Trademark Office in connection  
therewith and generally to do all matters and things needful in the premises.

Correspondence should be directed to Customer No. 42109

Lisa M. Wilson  
Duane Morris LLP  
380 Lexington Avenue  
New York, New York 10168

and address all telephone calls to: Lisa M. Wilson, Esq.; 212.692.1092

ESCALON MEDICAL CORP.

Date: 3/27/06

By: 

Richard J. DePiano, Jr., Esq.  
Vice President Corporate & Legal Affairs

DM21670978.1

Docket No.: D2251-00106